



3013 (02-09-04)

ANNUAL REPORT

OF

Name: REEDSBURG UTILITY COMMISSION

Principal Office: 501 UTILITY COURT
P.O. BOX 230
REEDSBURG, WI 53959

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Accumulated Provision for Depreciation - Electric	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: REEDSBURG UTILITY COMMISSION**Utility Address:** 501 UTILITY COURT

P.O. BOX 230

REEDSBURG, WI 53959

When was utility organized? 9/3/1894**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID MIKONOWICZ P E**Title:** MANAGER**Office Address:**

501 UTILITY COURT

P.O. BOX 230

REEDSBURG, WI 53959-0230

Telephone: (608) 524 - 4381**Fax Number:** (608) 524 - 2423**E-mail Address:** davem@mwt.net

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR WILLIAM A RITZER**Title:** COMMISSION PRESIDENT**Office Address:**

1317 AMBER COURT

REEDSBURG, WI 53959

Telephone: (608) 524 - 6194**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: VIRCHOW, KRAUSE & COMPANY LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (800) 362 - 7301**Fax Number:** (608) 249 - 1050**E-mail Address:** vhellenbrand@virchowkrause.com**Date of most recent audit report:** 4/10/2002**Period covered by most recent audit:** 12/31/01

Names and titles of utility management including manager or superintendent:

Name: DAVID MIKONOWICZ**Title:** MANAGER**Office Address:**

501 UTILITY COURT
P.O. BOX 230
REEDSBURG, WI 53959-0230

Telephone: (608) 524 - 4381**Fax Number:** (608) 524 - 2423**E-mail Address:** davem@mwt.net

Name of utility commission/committee: REEDSBURG UTILITY COMMISSION

Names of members of utility commission/committee:

MR BARRY BORCHERT, CPA, VICE PRESIDENT
MR JAMES KRUEGER, SECRETARY
MR WILLIAM RITZER, PRESIDENT
MS PATRICIA ROLOFF, MEMBER
MR CARL STOLTE, MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	13,635,242	12,635,429	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	11,619,354	11,068,817	2
Depreciation Expense (403)	742,711	612,783	3
Amortization Expense (404-407)	49,154	0	4
Taxes (408)	466,998	377,691	5
Total Operating Expenses	12,878,217	12,059,291	
Net Operating Income	757,025	576,138	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	757,025	576,138	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	21,282	17,071	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	10,759	0	9
Interest and Dividend Income (419)	190,108	234,251	10
Miscellaneous Nonoperating Income (421)	(4,958)	(4,958)	11
Total Other Income	217,191	246,364	
Total Income	974,216	822,502	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	974,216	822,502	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	376,198	370,649	14
Amortization of Debt Discount and Expense (428)	44,617	45,428	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	731	474	18
Interest Charged to Construction--Cr. (432)	9,435	58,204	19
Total Interest Charges	412,111	358,347	
Net Income	562,105	464,155	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,892,090	6,427,935	20
Balance Transferred from Income (433)	562,105	464,155	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	7,454,195	6,892,090	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
RENT FROM NONUTILITY PROPERTY	10,759	4
Total (Acct. 418):	10,759	
Interest and Dividend Income (419):		
CD'S, MONEY MARKET, SAVINGS, LGIP, ATC, CONNECT REEDSBURG	190,108	5
Total (Acct. 419):	190,108	
Miscellaneous Nonoperating Income (421):		
DEPRECIATION ON NONUTILITY PROPERTY	(4,958)	6
Total (Acct. 421):	(4,958)	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		29,453			29,453	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll		303			303	3
Materials		848			848	4
Taxes		23			23	5
Other (list by major classes):						
DEPRECIATION		6,997			6,997	6
Total costs and expenses	0	8,171	0	0	8,171	
Net income (or loss)	0	21,282	0	0	21,282	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,053,355	12,581,887	0	0	13,635,242	1
Less: interdepartmental sales	0	79,279	0	0	79,279	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	(1,237)	(2,755)			(3,992)	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE						0 6
Revenues subject to Wisconsin Remainder Assessment	1,054,592	12,505,363	0	0	13,559,955	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	232,048	8,569	240,617	1
Electric operating expenses	467,314	20,289	487,603	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	303		303	6
Other nonutility expenses			0	7
Water utility plant accounts	12,267	453	12,720	8
Electric utility plant accounts	166,760	6,270	173,030	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	4,495	166	4,661	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	35,747	(35,747)	0	18
All other accounts			0	19
Total Payroll	918,934	0	918,934	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	24,607,866	23,081,380	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,968,724	6,274,416	2
Net Utility Plant	17,639,142	16,806,964	
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
Total Net Utility Plant	17,639,142	16,806,964	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	348,989	348,989	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	141,144	129,190	6
Net Nonutility Property	207,845	219,799	
Investment in Municipality (123)	800,000	400,000	7
Other Investments (124)	548,345	532,273	8
Special Funds (125-128)	1,972,098	1,817,008	9
Total Other Property and Investments	3,528,288	2,969,080	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	51,093	89,339	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0		12
Temporary Cash Investments (136)	387,396	380,764	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,106,082	1,052,653	15
Other Accounts Receivable (143)	322,175	283,471	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	351,052	654,819	18
Materials and Supplies (151-163)	534,794	390,078	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	18,915	8,000	21
Accrued Utility Revenues (173)	0		22
Miscellaneous Current and Accrued Assets (174)	0		23
Total Current and Accrued Assets	2,771,507	2,859,124	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	226,454	237,783	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	226,454	237,783	
Total Assets and Other Debits	24,165,391	22,872,951	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,701,312	1,626,432	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	7,454,195	6,892,090	28
Total Proprietary Capital	9,155,507	8,518,522	
LONG-TERM DEBT			
Bonds (221-222)	7,490,000	6,730,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	483,923	552,099	31
Total Long-Term Debt	7,973,923	7,282,099	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,156,368	1,615,851	33
Payables to Municipality (233)	146,898	153,952	34
Customer Deposits (235)	12,209	7,624	35
Taxes Accrued (236)	404,430	324,060	36
Interest Accrued (237)	71,264	55,539	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)	44,148	134,574	40
Miscellaneous Current and Accrued Liabilities (242)	129,602	109,868	41
Total Current and Accrued Liabilities	1,964,919	2,401,468	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	64,703		43
Other Deferred Credits (253)	257,218	133,581	44
Total Deferred Credits	321,921	133,581	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	0		47
Miscellaneous Operating Reserves (265)	0		48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,749,121	4,537,281	49
Total Liabilities and Other Credits	24,165,391	22,872,951	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	7,682,312	0	0	16,386,223	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	181,008			358,323	7
Total Utility Plant	7,863,320	0	0	16,744,546	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,496,908	0	0	5,471,816	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,496,908	0	0	5,471,816	
Net Utility Plant	6,366,412	0	0	11,272,730	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,370,813	4,903,603			6,274,416	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	167,896	574,815			742,711	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,038				12,038	6
Accruals charged other						7
accounts (specify):						8
Clearing Accounts	20,886	24,002			44,888	9
Salvage	9,330	7,403			16,733	10
Other credits (specify):						11
Extraordinary Property Loss	49,154				49,154	12
Total credits	259,304	606,220	0	0	865,524	13
Debits during year						14
Book cost of plant retired	93,189	31,860			125,049	15
Cost of removal	40,020	6,147			46,167	16
Other debits (specify):						17
					0	18
Total debits	133,209	38,007	0	0	171,216	19
Balance End of Year	1,496,908	5,471,816	0	0	6,968,724	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
OLD OFFICE BUILDING	198,319			198,319	2
PRIVATE SECURITY LIGHTS	137,189			137,189	3
OLD OFFICE BUILDING - LAND	13,481			13,481	4
Total Nonutility Property (121)	348,989	0	0	348,989	
Less accum. prov. depr. & amort. (122)	129,190	11,954		141,144	5
Net Nonutility Property	219,799	(11,954)	0	207,845	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			506,869		506,869	352,865	3
Total Electric Utility					506,869	352,865	

Account	Total End of Year	Amount Prior Year	
Electric utility total	506,869	352,865	1
Water utility (154)	27,925	37,213	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	534,794	390,078	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
AMORTIZATION LOSS ON REACQUIRED DEBT	28,447	428	81,247	1
DEBT DISCOUNT MORT REV BONDS	16,170	428	145,207	2
Total			226,454	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,626,432	1
Changes during year (explain):		
LAND GIVEN TO UTILITY BY CITY	74,880	2
Balance end of year	<u>1,701,312</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 MORTGAGE REVENUE BOND EL	10/01/1993	12/01/2006	4.58%	575,000	1
1998 MORTGAGE REVENUE BOND EL	04/01/1998	12/01/2007	4.41%	1,645,000	2
2000 MORTGAGE REVENUE BOND WA	02/01/2000	12/01/2020	5.33%	1,700,000	3
2000 MORTGAGE REVENUE BOND EL	12/01/2000	12/01/2020	5.57%	2,425,000	4
2002 MORTGAGE REVENUE BOND EL	09/16/2002	12/01/2020	4.40%	1,145,000	5
Total Bonds (Account 221):				7,490,000	
Total Reacquired Bonds (Account 222)				0	6

Net amount of bonds outstanding December 31: 7,490,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
COMMUNITY FIRST BANK	03/15/2001	03/15/2006	4.75%	281,958	1
ALLIANT ENERGY - GEO THERMAL CONST.	09/01/2001	09/01/2006	3.00%	201,965	2
Total for Account 224				483,923	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	324,060	1
Accruals:		
Charged water department expense	143,441	2
Charged electric department expense	323,185	3
Charged sewer department expense	6,356	4
Other (explain):		
NONE		5
Total Accruals and other credits	472,982	
Taxes paid during year:		
County, state and local taxes	327,530	6
Social Security taxes	51,170	7
PSC Remainder Assessment	13,912	8
Other (explain):		
NONE		9
Total payments and other debits	392,612	
Balance end of year	404,430	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1992 MORTGAGE REVENUE BOND	0			0	1
1993 MORTGAGE REVENUE BOND	2,724	32,273	32,685	2,312	2
1998 MORTGAGE REVENUE BOND	7,229	85,766	86,762	6,233	3
2000 ELECTRIC MORTGAGE REVENUE BOND	11,112	133,350	133,350	11,112	4
2000 WATER MORTGAGE REVENUE BOND	22,419	89,676	89,676	22,419	5
2002 MORTGAGE REVENUE BOND		14,731	(139)	14,870	6
Subtotal	43,484	355,796	342,334	56,946	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
COMMUNITY FIRST BANK	7,802	13,525	11,958	9,369	8
ALLIANT ENERGY	0	6,877	6,877	0	9
Subtotal	7,802	20,402	18,835	9,369	
Notes Payable (231)					
CUSTOMER DEPOSITS	4,253	731	35	4,949	10
Subtotal	4,253	731	35	4,949	
Total	55,539	376,929	361,204	71,264	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,593,846	1,943,435	0	0	0	4,537,281	1
Add credits during year:							
For Services	3,661					3,661	2
For Mains	35,833					35,833	3
Other (specify):							
WELL # 7	50,000					50,000	4
HYDRANTS	1,400					1,400	5
LINE EXTENSIONS		120,946				120,946	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	2,684,740	2,064,381	0	0	0	4,749,121	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
INVESTMENT IN CONNECT REEDSBURG	800,000	1
Total (Acct. 123):	800,000	
Other Investments (124):		
INVESTMENT IN ATC	521,156	2
SPECIAL ASSESSMENTS	27,189	3
Total (Acct. 124):	548,345	
Sinking Funds (125):		
WATER MRB BOND RESERVE	158,539	4
ELECTRIC MRB BOND RESERVE	611,352	5
ELECTRIC MRB PRINCIPAL & INTEREST	120,992	6
WATER MRB PRINCIPAL & INTEREST	50,767	7
ELECTRIC MRB CONSTRUCTION	950,902	8
HEALTH INSURANCE RESERVE	41,882	9
WATER IMPACT FEES	37,664	10
Total (Acct. 125):	1,972,098	
Depreciation Fund (126):		
NONE		11
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		12
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		13
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		14
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		15
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	72,618	16
Electric	1,033,464	17
Sewer (Regulated)		18
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Customer Accounts Receivable (142):		
NONE		19
Total (Acct. 142):	1,106,082	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	117,927	20
Merchandising, jobbing and contract work		21
Other (specify):		
GREDE FOUNDRIES	25,283	22
ERNSTMAYER BUILDERS	48,564	23
WPPI	15,121	24
CHARTER COMMUNICATIONS	43,773	25
VERIZON NORTH	38,133	26
MISCELLANEOUS INVOICES LESS THAN \$10,000	33,374	27
Total (Acct. 143):	322,175	
Receivables from Municipality (145):		
SEWER JOINT BILLING EXPENSE	91,515	28
PUBLIC FIRE PROTECTION	227,474	29
CONNECT REEDSBURG	5,936	30
MISCELLANEOUS CITY OF REEDSBURG	8,890	31
CITY OF REEDSBURG ASSESSMENTS	17,237	32
Total (Acct. 145):	351,052	
Prepayments (165):		
NONE		33
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		34
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		35
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		36
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		37
Total (Acct. 185):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Miscellaneous Deferred Debits (186):		
NONE		38
Total (Acct. 186):	0	
Payables to Municipality (233):		
SEWER COLLECTIONS	146,898	39
Total (Acct. 233):	146,898	
Other Deferred Credits (253):		
NONE		40
DEMAND SIDE MANAGEMENT/PUBLIC BENEFITS	127,012	41
ALLIANT ENERGY REFUND	130,206	42
Total (Acct. 253):	257,218	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	7,613,836	15,933,861	0	0	23,547,697	1
Materials and Supplies	32,569	429,867	0	0	462,436	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,433,860	5,187,709	0	0	6,621,569	4
Customer Advances for Construction	32,352				32,352	5
Contributions in Aid of Construction	2,639,293	2,003,908	0	0	4,643,201	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,540,900	9,172,111	0	0	12,713,011	
Net Operating Income	166,210	590,815	0	0	757,025	8
Net Operating Income as a percent of						
Average Net Rate Base	4.69%	6.44%	N/A	N/A	5.95%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,663,872	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,173,142	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	8,837,014	
Net Income		
Net Income	562,105	5
Percent Return on Proprietary Capital	6.36%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

Water rate increase effective 2002 approximately 35%.

Electric rate increase effective May 2002 approximately 3.6%.

5. Obligations incurred or assumed, excluding commercial paper.

Issued Electric Mortgage Revenue Bonds in the amount of \$1,145,000

6. Formal proceedings with the Public Service Commission.

Electric rate hearing.

7. Any additional matters.

Retired well & pumping equipment resulting in \$49,154 extraordinary property loss.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

No discrepancy, balance customer deposits per instructions on headnote.

Identification and Ownership - Contacts (Page iv)

10/9/03 email:

Dear Mr.Mikonowicz:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. Page W-19 of the 2002 annual report shows that the utility owns six 6-inch meters and that three were tested in 2002. Please explain what plans the utility has to test the 6-inch meters on an annual basis.

2. Page E-14 shows that interdepartmental sales are included in Sales for Resale. Interdepartmental sales should be combined with commercial or industrial depending on the load. If the utility has a tariff for interdepartmental customers please report the revenue in the commercial & industrial section on page E-14. Please follow this procedure in the future.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke

Financial Specialist

Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,041,382	1
Total Sales of Water	1,041,382	
Other Operating Revenues		
Forfeited Discounts (470)	1,287	2
Miscellaneous Service Revenues (471)	318	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,368	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	11,973	
Total Operating Revenues	1,053,355	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	22,153	8
Pumping Expenses (620-633)	80,340	9
Water Treatment Expenses (640-652)	45,444	10
Transmission and Distribution Expenses (660-678)	172,645	11
Customer Accounts Expenses (901-905)	44,306	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	161,766	14
Total Operation and Maintenance Expenses	526,654	
Other Operating Expenses		
Depreciation Expense (403)	167,896	15
Amortization Expense (404-407)	49,154	16
Taxes (408)	143,441	17
Total Other Operating Expenses	360,491	
Total Operating Expenses	887,145	
NET OPERATING INCOME	166,210	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,650	140,991	335,448	4
Commercial	380	96,284	154,734	5
Industrial	33	382,215	283,924	6
Total Metered Sales to General Customers (461)	3,063	619,490	774,106	
Private Fire Protection Service (462)	44		17,517	7
Public Fire Protection Service (463)	1		227,474	8
Other Sales to Public Authorities (464)	41	11,550	22,285	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	3,149	631,040	1,041,382	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	227,474	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	227,474	
Forfeited Discounts (470):		
Customer late payment charges	1,287	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	1,287	
Miscellaneous Service Revenues (471):		
HYDRANT CHARGES	318	7
Total Miscellaneous Service Revenues (471)	318	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	9,551	10
Other (specify):		
MISCELLANEOUS	817	11
Total Other Water Revenues (474)	10,368	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	13,284	1
Operation Labor and Expenses (601)	8,869	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	0	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	0	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
Total Source of Supply Expenses	22,153	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	6,958	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	46,376	17
Pumping Labor and Expenses (624)	7,794	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	1,700	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	0	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	17,512	25
Total Pumping Expenses	80,340	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	3,035	26
Chemicals (641)	31,852	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	10,213	28
Miscellaneous Expenses (643)	0	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	0	31
Maintenance of Structures and Improvements (651)	0	32
Maintenance of Water Treatment Equipment (652)	344	33
Total Water Treatment Expenses	45,444	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	25,307	34
Storage Facilities Expenses (661)	0	35
Transmission and Distribution Lines Expenses (662)	6,597	36
Meter Expenses (663)	2,780	37
Customer Installations Expenses (664)	0	38
Miscellaneous Expenses (665)	19,940	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	12,139	41
Maintenance of Structures and Improvements (671)	600	42
Maintenance of Distribution Reservoirs and Standpipes (672)	30,642	43
Maintenance of Transmission and Distribution Mains (673)	35,770	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	21,577	46
Maintenance of Meters (676)	3,444	47
Maintenance of Hydrants (677)	13,849	48
Maintenance of Miscellaneous Plant (678)	0	49
Total Transmission and Distribution Expenses	172,645	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	2,647	50
Meter Reading Labor (902)	5,020	51
Customer Records and Collection Expenses (903)	37,876	52
Uncollectible Accounts (904)	(1,237)	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	0	54
Total Customer Accounts Expenses	44,306	
SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	42,916	56
Office Supplies and Expenses (921)	22,855	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	11,550	59
Property Insurance (924)	6,186	60
Injuries and Damages (925)	3,394	61
Employee Pensions and Benefits (926)	61,909	62
Regulatory Commission Expenses (928)	1,067	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	7,872	65
Rents (931)	0	66
Maintenance of General Plant (932)	4,017	67
Total Administrative and General Expenses	161,766	
Total Operation and Maintenance Expenses	526,654	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		130,756	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,052	2
Net property tax equivalent		126,704	
Social Security		15,763	3
PSC Remainder Assessment		974	4
Other (specify): NONE			5
Total tax expense		143,441	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.228800				3
County tax rate	mills		5.061350				4
Local tax rate	mills		9.858140				5
School tax rate	mills		9.304590				6
Voc. school tax rate	mills		1.599000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.051880				10
Less: state credit	mills		1.287270				11
Net tax rate	mills		24.764610				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.858140				14
Combined School Tax Rate	mills		10.903590				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.761730				17
Total Tax Rate	mills		26.051880				18
Ratio of Local and School Tax to Total	dec.		0.796938				19
Total tax net of state credit	mills		24.764610				20
Net Local and School Tax Rate	mills		19.735856				21
Utility Plant, Jan. 1	\$	7,545,360	7,545,360				22
Materials & Supplies	\$	37,213	37,213				23
Subtotal	\$	7,582,573	7,582,573				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,582,573	7,582,573				26
Assessment Ratio	dec.		0.873756				27
Assessed Value	\$	6,625,319	6,625,319				28
Net Local & School Rate	mills		19.735856				29
Tax Equiv. Computed for Current Year	\$	130,756	130,756				30
Tax Equivalent per 1994 PSC Report	\$	90,634					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	130,756					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	6,102	20,000	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	192,134		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	198,236	20,000	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	115,821		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	229,733		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	156		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	345,710	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	19,797		23
Total Water Treatment Plant	19,797	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	29,829		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			26,102	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	60,248		131,886	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	60,248	0	157,988	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			115,821	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	15,112		214,621	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			156	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	15,112	0	330,598	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			19,797	23
Total Water Treatment Plant	0	0	19,797	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			29,829	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,015,536	5,237	26
Transmission and Distribution Mains (343)	3,457,028	54,598	27
Fire Mains (344)	0		28
Services (345)	611,921	6,840	29
Meters (346)	424,690	34,523	30
Hydrants (348)	376,189	4,597	31
Other Transmission and Distribution Plant (349)	481		32
Total Transmission and Distribution Plant	5,915,674	105,795	
GENERAL PLANT			
Land and Land Rights (389)	23,400	18,720	33
Structures and Improvements (390)	720,882	42,633	34
Office Furniture and Equipment (391)	15,744	2,776	35
Computer Equipment (391.1)	69,340	24,047	36
Transportation Equipment (392)	95,779		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	31,091	1,072	39
Laboratory Equipment (395)	2,752		40
Power Operated Equipment (396)	100,014	9,590	41
Communication Equipment (397)	4,534	4,248	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,407	1,260	44
Other Tangible Property (399)	0		45
Total General Plant	1,065,943	104,346	
Total utility plant in service directly assignable	7,545,360	230,141	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,545,360	230,141	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,020,773	26
Transmission and Distribution Mains (343)	3,280		3,508,346	27
Fire Mains (344)			0	28
Services (345)	293		618,468	29
Meters (346)	13,931		445,282	30
Hydrants (348)	325		380,461	31
Other Transmission and Distribution Plant (349)			481	32
Total Transmission and Distribution Plant	17,829	0	6,003,640	
GENERAL PLANT				
Land and Land Rights (389)			42,120	33
Structures and Improvements (390)			763,515	34
Office Furniture and Equipment (391)			18,520	35
Computer Equipment (391.1)			93,387	36
Transportation Equipment (392)			95,779	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			32,163	39
Laboratory Equipment (395)			2,752	40
Power Operated Equipment (396)			109,604	41
Communication Equipment (397)			8,782	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			3,667	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	1,170,289	
Total utility plant in service directly assignable	93,189	0	7,682,312	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	93,189	0	7,682,312	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	93,724	2.90%	4,612	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	93,724		4,612	
PUMPING PLANT				
Structures and Improvements (321)	39,010	3.20%	3,706	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	101,072	4.40%	9,776	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	101	4.40%	7	14
Other Pumping Equipment (328)	0	4.40%		15
Total Pumping Plant	140,183		13,489	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	19,797	6.00%	0	17
Total Water Treatment Plant	19,797		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	164,630	1.90%	19,345	19
Transmission and Distribution Mains (343)	328,319	1.30%	45,275	20
Fire Mains (344)	0			21
Services (345)	143,600	2.90%	17,841	22
Meters (346)	165,452	5.50%	23,924	23
Hydrants (348)	55,969	2.20%	8,323	24
Other Transmission and Distribution Plant (349)	505	5.00%	0	25
Total Transmission and Distribution Plant	858,475		114,708	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314	60,248	7,786		38,724	69,026	4
315					0	5
316					0	6
317					0	7
	60,248	7,786	0	38,724	69,026	
321					42,716	8
322					0	9
323					0	10
324					0	11
325	15,112	3,060		10,430	103,106	12
326					0	13
327					108	14
328					0	15
	15,112	3,060	0	10,430	145,930	
331					0	16
332					19,797	17
	0	0	0	0	19,797	
341					0	18
342					183,975	19
343	3,280	29,174	100		341,240	20
344					0	21
345	293				161,148	22
346	13,931		7,510		182,955	23
348	325		1,720		65,687	24
349					505	25
	17,829	29,174	9,330	0	935,510	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	10,453	2.90%	21,524	26
Office Furniture and Equipment (391)	1,625	5.80%	994	27
Computer Equipment (391.1)	49,114	26.70%	21,724	28
Transportation Equipment (392)	72,787	10.00%	12,739	29
Stores Equipment (393)	0	5.80%		30
Tools, Shop and Garage Equipment (394)	23,069	5.80%	1,834	31
Laboratory Equipment (395)	1,562	5.80%	160	32
Power Operated Equipment (396)	100,015	7.50%	7,861	33
Communication Equipment (397)	(1,103)	15.00%	999	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	1,112	5.80%	176	36
Other Tangible Property (399)	0			37
Total General Plant	258,634		68,011	
Total accum. prov. directly assignable	1,370,813		200,820	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,370,813		 200,820	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					31,977	26
391					2,619	27
391.1					70,838	28
392					85,526	29
393					0	30
394					24,903	31
395					1,722	32
396					107,876	33
397					(104)	34
397.1					0	35
398					1,288	36
399					0	37
	0	0	0	0	326,645	
	93,189	40,020	9,330	49,154	1,496,908	
					0	38
	93,189	40,020	9,330	49,154	1,496,908	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	48,800	48,800	1
February	0	0	43,100	43,100	2
March	0	0	47,400	47,400	3
April	0	0	47,900	47,900	4
May	0	0	48,000	48,000	5
June	0	0	56,700	56,700	6
July	0	0	71,100	71,100	7
August	0	0	80,900	80,900	8
September	0	0	77,100	77,100	9
October	0	0	51,000	51,000	10
November	0	0	47,200	47,200	11
December	0	0	46,300	46,300	12
Total annual pumpage	0	0	665,500	665,500	
Less: Water sold				631,040	13
Volume pumped but not sold				34,460	14
Volume sold as a percent of volume pumped				95%	15
Volume used for water production, water quality and system maintenance				5,000	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				2,000	18
Total volume not sold but accounted for				7,000	19
Volume pumped but unaccounted for				27,460	20
Percent of water lost				4%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,300	23
Date of maximum: 8/12/2002					24
Cause of maximum:					25
watering lawns plus canning factory					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				700	26
Date of minimum: 3/30/2002					27
Total KWH used for pumping for the year				710,904	28
If water is purchased: Vendor Name: N/A					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
POWER HOUSE	1	260	6	432,000	Yes	1
GRANITE AVENUE	2	250	6	403,200	Yes	2
MYRTLE	3	486	12	1,440,000	Yes	3
LUCKY	4	480	16	1,440,000	Yes	4
NISHAN	6	365	18	1,512,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	GRANITE PUMP	LUCKY PUMP HOUSE	MYRTLE PUMP HOUSE	1
Location	101 GRANITE AVENUE	821 LUCKY STREET	433 MYRTLE STREET	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	STA-RITE	LAYNE	LAYNE	5
Year Installed	1982	1966	1956	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	285	715	500	8
Pump Motor or Standby Engine Mfr	STA-RITE	US	US	9
Year Installed	1982	1966	1956	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	75	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NISHAN PUMP HOUSE	POWER HOUSE	PRESSURE BOOSTER	14
Location	1700 EIGHTH STREET	S WEBB AVENUE	1301 NINETEENTH STREET	15
Purpose	P	S	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	CORNELL	18
Year Installed	1990	1981	1994	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,060	310	50	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US	CORNELL	22
Year Installed	1990	1981	1994	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	100	25	15	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	14TH. STREET	HIGHWAY H	REED. RD/ 8TH STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1972	2001	1983	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	137	229	137	10
Total capacity in gallons (actual)	500,000	500,000	500,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WEBB WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1939		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	137		10
Total capacity in gallons (actual)	200,000		11
			12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	322	0	0	0	322	1
M	D	4.000	34,684	0	0	0	34,684	2
M	D	6.000	102,010	4	4	0	102,010	3
M	S	6.000	60	0	0	0	60	4
P	D	6.000	1,177	0	0	0	1,177	5
M	D	8.000	63,804	951	0	0	64,755	6
M	S	8.000	110	0	0	0	110	7
M	T	8.000	450	0	0	0	450	8
P	D	8.000	7,004	0	0	0	7,004	9
M	D	10.000	40,771	0	776	0	39,995	10
M	S	10.000	150	0	0	0	150	11
M	T	10.000	200	0	0	0	200	12
M	D	12.000	43,629	1,153	0	0	44,782	13
M	T	12.000	100	0	0	0	100	14
P	D	12.000	1,800	0	0	0	1,800	15
Total Within Municipality			296,271	2,108	780	0	297,599	
Total Utility			296,271	2,108	780	0	297,599	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,881	0	3	0	1,878		1
M	1.000	752	13	0	0	765		2
M	1.250	38	0	0	0	38		3
M	1.500	55	0	0	0	55		4
M	2.000	102	0	0	0	102		5
M	3.000	5	0	0	0	5		6
M	4.000	14	0	0	0	14		7
M	6.000	43	0	0	0	43		8
M	8.000	8	0	0	0	8		9
M	10.000	2	0	0	0	2		10
Total Utility		2,900	13	3	0	2,910	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,676	168	143	0	2,701	278	1
0.750	222	0	4	0	218	14	2
1.000	115	0	2	0	113	13	3
1.250	4	0	0	0	4	0	4
1.500	43	0	1	0	42	4	5
2.000	69	5	0	0	74	5	6
3.000	17	1	4	2	16	4	7
4.000	10	1	0	0	11	0	8
6.000	5	1	0	0	6	3	9
Total:	3,161	176	154	2	3,185	321	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,445	202	1	10	0	43	2,701	1
0.750	164	40	3	4	0	7	218	2
1.000	32	58	6	6	0	11	113	3
1.250	0	4	0	0	0	0	4	4
1.500	1	33	3	3	0	2	42	5
2.000	0	38	9	19	0	8	74	6
3.000	0	4	4	4	0	4	16	7
4.000	0	2	4	3	0	2	11	8
6.000	0	2	3	0	0	1	6	9
Total:	2,642	383	33	49	0	78	3,185	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	472	2	1		473	2
Total Fire Hydrants	472	2	1	0	473	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 473

Number of distribution system valves end of year: 868

Number of distribution valves operated during year: 438

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

673, Maintenance of mains decreased from 2001 due to 2001 widening of main street.

920, Administrative & General Salaries increased due to allocating more of the water manager's salary to this account.

923, Outside Services Employed decreased from 2001 due to 2001 including an annexation study.

926, Employees Pensions & Benefits increased due to more health claims for water department employees. The utility is partially self insured for health claims.

Accumulated Provision for Depreciation - Water (Page W-10)

Account 349, Other Transmission & Distribution Plant over depreciated by \$24

Account 397, Communication Equipment, retirements have exceeded depreciator accruals by \$104.

Water Mains (Page W-17)

343, Mains financed by developers \$17,383, financed by assessments \$17,236, balance by utility.

Water Services (Page W-18)

345, Services financed by developer \$2,746, financed by customer \$915 balance by utility.

Meters (Page W-19)

Adjust to count 2.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	12,544,352	1
Total Sales of Electricity	12,544,352	
Other Operating Revenues		
Forfeited Discounts (450)	10,032	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	24,577	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	2,926	7
Total Other Operating Revenues	37,535	
Total Operating Revenues	12,581,887	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	10,068,140	8
Transmission Expenses (560-573)	9,458	9
Distribution Expenses (580-598)	375,197	10
Customer Accounts Expenses (901-905)	159,229	11
Sales Expenses (911-916)	(16,667)	12
Administrative and General Expenses (920-932)	497,343	13
Total Operation and Maintenance Expenses	11,092,700	
Other Expenses		
Depreciation Expense (403)	574,815	14
Amortization Expense (404-407)	0	15
Taxes (408)	323,557	16
Total Other Expenses	898,372	
Total Operating Expenses	11,991,072	
NET OPERATING INCOME	590,815	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	10,032	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	10,032	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACT RENTAL	5,706	5
RENT CHARGED WPPI	16,471	6
RENT CHARGED CONNECT REEDSBURG	2,400	7
Total Rent from Electric Property (454)	24,577	
Interdepartmental Rents (455):		
NONE		8
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX FEES	2,926	9
Total Other Electric Revenues (456)	2,926	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	10,068,140	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	10,068,140	
Total Power Production Expenses	10,068,140	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	3,601	37
Load Dispatching (561)		38
Station Expenses (562)	5,351	39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)	39	44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)	467	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	9,458	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	34,477	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	18,773	52
Overhead Line Expenses (583)	2,545	53
Underground Line Expenses (584)	24,723	54
Street Lighting and Signal System Expenses (585)		55
Meter Expenses (586)	18,440	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	118,032	58
Rents (589)		59
Maintenance Supervision and Engineering (590)	21,607	60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	9,255	62
Maintenance of Overhead Lines (593)	85,166	63
Maintenance of Underground Lines (594)	2,562	64
Maintenance of Line Transformers (595)	12,205	65
Maintenance of Street Lighting and Signal Systems (596)	23,534	66
Maintenance of Meters (597)	3,878	67
Maintenance of Miscellaneous Distribution Plant (598)		68
Total Distribution Expenses	375,197	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	12,496	69
Meter Reading Expenses (902)	20,387	70
Customer Records and Collection Expenses (903)	129,101	71
Uncollectible Accounts (904)	(2,755)	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	159,229	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)		76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)	(16,667)	77
Total Sales Expenses	(16,667)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	56,817	78
Office Supplies and Expenses (921)	63,531	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	121,251	81
Property Insurance (924)	18,557	82
Injuries and Damages (925)	10,532	83
Employee Pensions and Benefits (926)	159,611	84
Regulatory Commission Expenses (928)	4,708	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	50,284	87
Rents (931)		88
Maintenance of General Plant (932)	12,052	89
Total Administrative and General Expenses	497,343	
Total Operation and Maintenance Expenses	11,092,700	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		273,673	1
Social Security		35,779	2
Wisconsin Gross Receipts Tax		1,167	3
PSC Remainder Assessment		12,938	4
Other (specify): NONE			5
Total tax expense		323,557	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.228800				3
County tax rate	mills		5.061350				4
Local tax rate	mills		9.858140				5
School tax rate	mills		9.304590				6
Voc. school tax rate	mills		1.599000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.051880				10
Less: state credit	mills		1.287270				11
Net tax rate	mills		24.764610				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.858140				14
Combined School Tax Rate	mills		10.903590				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.761730				17
Total Tax Rate	mills		26.051880				18
Ratio of Local and School Tax to Total	dec.		0.796938				19
Total tax net of state credit	mills		24.764610				20
Net Local and School Tax Rate	mills		19.735856				21
Utility Plant, Jan. 1	\$	15,536,020	15,536,020				22
Materials & Supplies	\$	352,865	352,865				23
Subtotal	\$	15,888,885	15,888,885				24
Less: Plant Outside Limits	\$	18,540	18,540				25
Taxable Assets	\$	15,870,345	15,870,345				26
Assessment Ratio	dec.		0.873756				27
Assessed Value	\$	13,866,809	13,866,809				28
Net Local & School Rate	mills		19.735856				29
Tax Equiv. Computed for Current Year	\$	273,673	273,673				30
Tax Equivalent per 1994 PSC Report	\$	214,312					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	273,673					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	1,290	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			1,290 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	12,841		26
Station Equipment (353)	232,754		27
Towers and Fixtures (354)	132,727		28
Poles and Fixtures (355)	176,065		29
Overhead Conductors and Devices (356)	134,267		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	689,944	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	26,244		34
Structures and Improvements (361)	57,448		35
Station Equipment (362)	2,697,824		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	886,081	18,230	38
Overhead Conductors and Devices (365)	1,075,308	32,097	39
Underground Conduit (366)	195,109	29,513	40
Underground Conductors and Devices (367)	3,143,103	108,565	41
Line Transformers (368)	1,750,012	202,444	42
Services (369)	722,555	153,780	43
Meters (370)	531,905	71,718	44
Installations on Customers' Premises (371)	7,852		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	668,978	22,295	47
Total Distribution Plant	11,762,419	638,642	
GENERAL PLANT			
Land and Land Rights (389)	70,200	56,160	48
Structures and Improvements (390)	2,162,646	129,396	49
Office Furniture and Equipment (391)	85,162	8,326	50
Computer Equipment (391.1)	188,550	47,729	51
Transportation Equipment (392)	147,923		52
Stores Equipment (393)	3,307	5,309	53
Tools, Shop and Garage Equipment (394)	74,083	3,311	54
Laboratory Equipment (395)	20,042	2,189	55
Power Operated Equipment (396)	242,179	28,770	56
Communication Equipment (397)	35,044	16,752	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			12,841	26
Station Equipment (353)			232,754	27
Towers and Fixtures (354)			132,727	28
Poles and Fixtures (355)			176,065	29
Overhead Conductors and Devices (356)			134,267	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	689,944	
DISTRIBUTION PLANT				
Land and Land Rights (360)			26,244	34
Structures and Improvements (361)			57,448	35
Station Equipment (362)			2,697,824	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	3,079		901,232	38
Overhead Conductors and Devices (365)	2,982		1,104,423	39
Underground Conduit (366)	52		224,570	40
Underground Conductors and Devices (367)	1,123		3,250,545	41
Line Transformers (368)	13,755		1,938,701	42
Services (369)	3,585		872,750	43
Meters (370)	6,294		597,329	44
Installations on Customers' Premises (371)			7,852	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	790		690,483	47
Total Distribution Plant	31,660	0	12,369,401	
GENERAL PLANT				
Land and Land Rights (389)			126,360	48
Structures and Improvements (390)			2,292,042	49
Office Furniture and Equipment (391)			93,488	50
Computer Equipment (391.1)			236,279	51
Transportation Equipment (392)			147,923	52
Stores Equipment (393)			8,616	53
Tools, Shop and Garage Equipment (394)	200		77,194	54
Laboratory Equipment (395)			22,231	55
Power Operated Equipment (396)			270,949	56
Communication Equipment (397)			51,796	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	3,029,136	297,942	
Total utility plant in service directly assignable	15,481,499	936,584	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 15,481,499	 936,584	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	200	0	3,326,878
Total utility plant in service directly assignable	31,860	0	16,386,223
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	31,860	0	16,386,223

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	4,366	3.00%	385	19
Station Equipment (353)	95,092	3.30%	7,681	20
Towers and Fixtures (354)	49,677	2.80%	3,716	21
Poles and Fixtures (355)	105,635	2.80%	4,930	22
Overhead Conductors and Devices (356)	51,938	3.20%	4,297	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					4,751	19
353					102,773	20
354					53,393	21
355					110,565	22
356					56,235	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	306,708		21,009	
DISTRIBUTION PLANT				
Structures and Improvements (361)	16,819	3.00%	1,723	27
Station Equipment (362)	1,023,083	3.20%	86,332	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	431,764	3.90%	34,853	30
Overhead Conductors and Devices (365)	445,883	3.10%	33,786	31
Underground Conduit (366)	31,093	2.00%	4,197	32
Underground Conductors and Devices (367)	816,500	3.30%	105,497	33
Line Transformers (368)	609,369	3.30%	60,863	34
Services (369)	282,949	4.10%	32,704	35
Meters (370)	185,418	5.00%	28,230	36
Installations on Customers' Premises (371)	7,852	5.60%	440	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	234,543	5.10%	34,666	39
Total Distribution Plant	4,085,273		423,291	
GENERAL PLANT				
Structures and Improvements (390)	29,512	2.50%	55,683	40
Office Furniture and Equipment (391)	53,340	6.30%	5,627	41
Computer Equipment (391.1)	71,840	20.00%	42,483	42
Transportation Equipment (392)	130,966	10.00%	14,792	43
Stores Equipment (393)	3,247	4.00%	238	44
Tools, Shop and Garage Equipment (394)	33,871	6.70%	5,068	45
Laboratory Equipment (395)	7,482	6.70%	1,416	46
Power Operated Equipment (396)	173,390	10.00%	26,300	47
Communication Equipment (397)	7,974	6.70%	2,910	48
Miscellaneous Equipment (398)	0	5.00%		49
Other Tangible Property (399)	0	6.70%		50
Total General Plant	511,622		154,517	
Total accum. prov. directly assignable	4,903,603		598,817	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	327,717	
361					18,542	27
362					1,109,415	28
363					0	29
364	3,079		4,378		467,916	30
365	2,982		3,025		479,712	31
366	52				35,238	32
367	1,123				920,874	33
368	13,755				656,477	34
369	3,585	6,147			305,921	35
370	6,294				207,354	36
371					8,292	37
372					0	38
373	790				268,419	39
	31,660	6,147	7,403	0	4,478,160	
390					85,195	40
391					58,967	41
391.1					114,323	42
392					145,758	43
393					3,485	44
394	200				38,739	45
395					8,898	46
396					199,690	47
397					10,884	48
398					0	49
399					0	50
	200	0	0	0	665,939	
	31,860	6,147	7,403	0	5,471,816	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>4,903,603</u>		<u>598,817</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	31,860	6,147	7,403	0	5,471,816

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.50	55.31	1
7.2/12.5 kV (12kV)	0.75	19.39	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV		3.67	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	0	3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	0	8
Total	0	9
Customers served at other than rural rates:		10
Farm	3	11
Nonfarm	50	12
Total	53	13
Total customers on rural lines at end of year	53	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	38,002	Wednesday	01/16/2002	08:00	20,320
February	02	38,224	Tuesday	02/12/2002	08:00	18,904
March	03	38,707	Thursday	03/14/2002	11:00	20,502
April	04	37,367	Thursday	04/18/2002	11:00	19,736
May	05	39,543	Thursday	05/30/2002	16:00	20,111
June	06	44,592	Tuesday	06/25/2002	15:00	20,740
July	07	45,809	Monday	07/01/2002	15:00	22,179
August	08	43,659	Monday	08/12/2002	14:00	22,921
September	09	45,444	Monday	09/09/2002	15:00	21,494
October	10	38,329	Wednesday	10/23/2002	08:00	20,982
November	11	38,506	Wednesday	11/27/2002	09:00	19,610
December	12	39,022	Thursday	12/05/2002	11:00	20,173
Total		487,204				247,672
System Name REEDSBURG UTILITY COMMISSION						

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)	Monthly Peak				Monthly Energy Usage (kWh) (000's) (f)
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	
January	01				13
February	02				14
March	03				15
April	04				16
May	05				17
June	06				18
July	07				19
August	08				20
September	09				21
October	10				22
November	11				23
December	12				24
Total	<u>0</u>				<u>0</u>
System Name REEDSBURG UTILITY COMMISSION					
State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.					
Type of Reading	Supplier				
60 minutes integrated	WISCONSIN PUBLIC POWER INC				

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		247,672	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		247,672	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		241,493	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility		1,600	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		1,600	23
Total Sold and Used		243,093	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		4,579	27
Total Energy Losses		4,579	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		1.8488%	29
Total Disposition of Energy		247,672	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	3,763	35,024	1
Total Sales for Residential Sales		3,763	35,024	
Commercial & Industrial				
SMALL POWER	CP-1	32	8,541	2
LARGE POWER	CP-2	25	43,457	3
INDUSTRIAL POWER	CP-3	4	28,714	4
LARGE INDUSTRIAL	CP-4	1	108,413	5
COMMERCIAL & WHOLESALE	GS-1	573	16,353	6
DUSK TO DAWN	MS-2	55	36	7
Total Sales for Commercial & Industrial		690	205,514	
Public Street & Highway Lighting				
STREET LIGHTING	MP-1	1	955	8
Total Sales for Public Street & Highway Lighting		1	955	
Sales for Resale				
INTERDEPARTMENTAL	GS-1	1	1,213	9
Total Sales for Sales for Resale		1	1,213	
TOTAL SALES FOR ELECTRICITY		4,455	242,706	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		2,183,742	105,294	2,289,036	1
0	0	2,183,742	105,294	2,289,036	
28,678	34,845	481,940	24,321	506,261	2
79,767	165,160	2,188,596	114,604	2,303,200	3
47,075	56,216	1,338,085	84,023	1,422,108	4
220,969	254,267	4,458,637	299,954	4,758,591	5
		1,015,460	47,660	1,063,120	6
		4,940	105	5,045	7
376,489	510,488	9,487,658	570,667	10,058,325	
		114,832	2,881	117,713	8
0	0	114,832	2,881	117,713	
		75,759	3,519	79,278	9
0	0	75,759	3,519	79,278	
376,489	510,488	11,861,991	682,361	12,544,352	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	WPPI		1
Point of Delivery	UTILITY SUBSTATION		2
Type of Power Purchased (firm, dump, etc.)	FIRM		3
Voltage at Which Delivered	69 KV		4
Point of Metering	ALLIANT SUBSTATION		5
Total of 12 Monthly Maximum Demands -- kW	487,204		6
Average load factor	69.6375%		7
Total Cost of Purchased Power	10,068,140		8
Average cost per kWh	0.0407		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	10,583	9,737	12
February	9,789	9,115	13
March	10,079	10,424	14
April	10,275	9,461	15
May	10,377	9,733	16
June	10,069	10,671	17
July	11,408	10,770	18
August	11,629	11,292	19
September	10,494	11,000	20
October	10,826	10,157	21
November	9,536	10,074	22
December	9,670	10,503	23
Total kWh (000)	124,735	122,937	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	NONE			1
Unit Identification	NONE			2
Type of Generation				3
kWh Net Generation (000)				4
Is Generation Metered or Estimated?				5
Is Exciter & Station Use Metered or Estimated?				6
60-Minute Maximum Demand--kW (est. if not meas.)				7
Date and Hour of Such Maximum Demand				8
Load Factor				9
Maximum Net Generation in Any One Day				10
Date of Such Maximum				11
Number of Hours Generators Operated				12
Maximum Continuous or Dependable Capacity--kW				13
Is Plant Owned or Leased?				14
Total Production Expenses				15
Cost per kWh of Net Generation (\$)				16
Monthly Net Generation --- kWh (000): January				17
February				18
March				19
April				20
May				21
June				22
July				23
August				24
September				25
October				26
November				27
December				28
Total kWh (000)	0			29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)				32
Average Cost per Barrel of Oil Burned (\$)				33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons				36
Average Cost per Gallon (\$)				37
kWh Net Generation per Gallon of Fuel Oil				38
kWh Net Generation per Gallon of Lubr. Oil				39
Does plant produce steam for heating or other purposes in addition to elec. generation?				40
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)				54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE					NONE		
						Total	0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE			NONE			
						Total
						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	Rated Unit Capacity		Total Rated	Total
				by Each Unit			Plant	Maximum
				During Yr. (000's) (m)	kW (n)	kVA (o)	Capacity (kW) (p)	Continuous Capacity (kW) (q)
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	GREDE E	GREDE W	INDUSTRY A	INDUSTRY B	MAIN	1
Voltage--High Side	69,000	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	12,470	4,160	4,160	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Capacity of Transformers in kVA	5,000	10,000	10,000	7,500	10,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	NORTH	WASHBRN				16
Voltage--High Side	69,000	69,000				17
Voltage--Low Side	12,470	4,160				18
Num. of Main Transformers in Operation	1	1				19
Capacity of Transformers in kVA	10,000	5,000				20
Number of Spare Transformers on Hand	0	0				21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,583	1,122	125,027	1
Acquired during year	84	76	17,630	2
Total	4,667	1,198	142,657	3
Retired during year	29	8	1,332	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	4,638	1,190	141,325	6
Number end of year accounted for as follows:				7
In customers' use	4,370	924	102,820	8
In utility's use	28	19	1,243	9
Inactive transformers on system				10
Locked meters on customers' premises	34			11
In stock	206	247	37,262	12
Total end of year	4,638	1,190	141,325	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	65	63,149	1
Sodium Vapor	100	9	4,942	2
Sodium Vapor	150	152	123,915	3
Sodium Vapor	400	42	83,382	4
Total		268	275,388	
Ornamental				
Incandescent	300	4	5,069	5
Mercury Vapor	175	9	8,744	6
Sodium Vapor	70	148	62,515	7
Sodium Vapor	150	33	26,902	8
Sodium Vapor	250	43	45,408	9
Sodium Vapor	300	99	161,416	10
Sodium Vapor	400	128	254,116	11
Sodium Vapor	800	10	39,706	12
Total		474	603,876	
Other				
NONE		0		13
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

582, Station Expense decreased from 2001 due to 2001 cleaning of substations and regulator repairs.

584, Underground Line Expense increased due to more labor and material charged to this account from work orders.

903, Customer records & Collection Expense increased due to adding an additional employee.

916, Sales Expense credit decreased due to PSC allowing utility to stop reverse amortization of demand side management expenses.

921, Office Supplies & Expense increased due to completion and equipping new office building. New office much larger resulting in increased utility bills etc.

923, Outside Services Employed increased due to system study.

930, Miscellaneous Expense, increased due to moving expense to new office and garage facility and open house at new facility.

932, Maintenance of General Plant increased for janitorial service for new office building.

Electric Utility Plant in Service (Page E-06)

367, Underground Conductors & Devices, Line extensions and changing from overhead to underground.

368, Line transformers increased due to voltage conversion.

369, Services increased due to line extensions and converting from overhead to underground.

390, Structures & improvements addition for cold storage and completion of new office & garage facility.

Accumulated Provision for Depreciation - Electric (Page E-08)

371, installations on customer's premises is over depreciated by \$440.
